

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Logansport Community Sch Corp (875)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$3,486,742	\$3,495,055	\$3,446,905	\$3,336,760	-1.09%	-3.20%
Non - Certified Salaries	120	\$768,693	\$729,461	\$745,466	\$789,212	0.66%	5.87%
Group Health Insurance	222	\$651,954	\$636,237	\$658,392	\$644,920	-0.27%	-2.05%
Pupil Services	313	\$421,961	\$333,215	\$398,387	\$506,719	4.68%	27.19%
Social Security Certified	212	\$250,635	\$247,270	\$246,223	\$235,771	-1.52%	-4.25%
Licensed Employees	135	\$139,903	\$166,427	\$176,599	\$184,927	7.22%	4.72%
Teacher Retirement Fund, After 7-1-95	216	\$205,063	\$166,181	\$169,107	\$148,997	-7.67%	-11.89%
Operational Supplies	611	\$96,771	\$151,482	\$137,982	\$144,742	10.59%	4.90%
Public Employees Retirement Fund	214	\$124,515	\$116,263	\$127,560	\$132,059	1.48%	3.53%
Severance/Early Retirement Pay	213	\$154,958	\$128,625	\$122,619	\$121,643	-5.87%	-0.80%
Teacher Retirement Fund, Prior to 7-1-95	215	\$63,176	\$50,541	\$78,817	\$97,225	11.38%	23.36%
Social Security Noncertified	211	\$66,700	\$67,094	\$66,593	\$69,815	1.15%	4.84%
Telephone	531	\$49,936	\$55,168	\$56,842	\$57,461	3.57%	1.09%
Travel	580	\$36,532	\$23,473	\$33,940	\$37,873	0.91%	11.59%
Workers Compensation Insurance	225	\$33,769	\$32,380	\$12,350	\$23,700	-8.47%	91.91%
Pre-2008 Object Code - Temporary Salaries	130	\$76,056	\$22,634	\$49,255	\$18,656	-29.62%	-62.12%
Postage and Postage Machine Rental	532	\$9,027	\$17,778	\$9,708	\$14,950	13.44%	53.99%
Other Group Insurance Authorized by Statute	224	\$13,988	\$13,537	\$13,716	\$13,423	-1.03%	-2.14%
Group Life Insurance	221	\$10,327	\$14,775	\$14,179	\$13,104	6.13%	-7.58%
Other Professional and Technical Services	319	\$4,491	\$4,531	\$5,141	\$4,702	1.15%	-8.54%
Equipment	730	\$9,992	\$59,695	\$4,491	\$4,149	-19.73%	-7.61%
Terminal Leave	125	\$5,155	\$40,225	\$3,244	\$4,000	-6.15%	23.30%
Instruction Services	311	\$12,304	\$17,646	\$3,958	\$3,838	-25.27%	-3.04%
Printing and Binding	550	\$9,381	\$4,812	\$4,126	\$3,387	-22.49%	-17.91%
Nonlicensed Employees	136	\$1,500	\$3,000	\$3,000	\$3,000	18.92%	0.00%
Board of Education Services	318	\$644	\$1,307	\$6,246	\$2,819	44.64%	-54.87%
Overtime Salaries	140	\$2,395	\$5,989	\$1,098	\$2,415	0.21%	119.89%
Dues and Fees	810	\$1,494	\$454	\$325	\$1,480	-0.24%	355.38%
Staff Services	314	\$557	\$500	\$1,443	\$500	-2.66%	-65.35%
Other Communication Services	533 - 539	\$98	\$0	\$575	\$66	-9.58%	-88.61%
Unemployment Insurance	230	\$6,315	\$0	\$5,248	\$0	-100.00%	-100.00%
Other Supplies and Materials	615, 660 - 689	\$857	\$818	\$2,675	\$0	-100.00%	-100.00%

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### Logansport Community Sch Corp (875)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Library Books	640	\$0	\$21,450	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$0	\$32	\$0	\$0	NA	NA
Periodicals	650	\$0	\$70	\$0	\$0	NA	NA

<b>Student Instructional Support Total</b>	<b>\$6,715,889</b>	<b>\$6,628,123</b>	<b>\$6,606,211</b>	<b>\$6,622,310</b>	<b>-0.35%</b>	<b>0.24%</b>
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#### Student Academic Achievement

Certified Salaries	110	\$16,327,119	\$16,670,622	\$13,898,416	\$14,315,962	-3.23%	3.00%
Group Health Insurance	222	\$2,984,832	\$2,907,276	\$2,759,995	\$2,832,716	-1.30%	2.63%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$3,604,252	\$4,032,772	\$1,965,169	\$2,495,837	-8.78%	27.00%
Non - Certified Salaries	120	\$2,619,678	\$2,315,292	\$1,621,819	\$1,775,310	-9.27%	9.46%
Teacher Retirement Fund, After 7-1-95	216	\$1,260,336	\$1,112,104	\$1,053,790	\$1,081,180	-3.76%	2.60%
Social Security Certified	212	\$1,168,274	\$1,168,496	\$977,431	\$1,009,735	-3.58%	3.31%
Textbooks	630	\$607,494	\$740,352	\$925,970	\$556,393	-2.17%	-39.91%
Pre-2008 Object Code - Temporary Salaries	130	\$553,935	\$624,746	\$506,627	\$501,258	-2.47%	-1.06%
Severance/Early Retirement Pay	213	\$615,272	\$613,784	\$625,970	\$493,176	-5.38%	-21.21%
Equipment	730	\$448,122	\$410,008	\$357,723	\$308,467	-8.91%	-13.77%
Operational Supplies	611	\$210,080	\$201,933	\$377,308	\$301,692	9.47%	-20.04%
Public Employees Retirement Fund	214	\$342,782	\$273,706	\$213,765	\$225,121	-9.98%	5.31%
Licensed Employees	135	\$114,106	\$117,428	\$169,450	\$194,475	14.26%	14.77%
Stipends	131	\$1,533	\$3,924	\$45,134	\$169,906	224.49%	276.45%
Social Security Noncertified	211	\$221,488	\$198,413	\$154,785	\$164,039	-7.23%	5.98%
Teacher Retirement Fund, Prior to 7-1-95	215	\$286,798	\$200,809	\$158,558	\$141,206	-16.23%	-10.94%
Computer Hardware	741	\$203,258	\$168,517	\$588,374	\$126,890	-11.11%	-78.43%
Workers Compensation Insurance	225	\$145,344	\$149,300	\$155,881	\$108,929	-6.96%	-30.12%
Instructional Programs Improvement Services	312	\$27,091	\$17,231	\$38,004	\$101,752	39.21%	167.74%
Connectivity	744	\$87,375	\$31,480	\$16,338	\$90,334	0.84%	452.92%
Pupil Services	313	\$301,723	\$265,271	\$98,926	\$84,462	-27.26%	-14.62%
Professional Development	748	\$73,805	\$65,672	\$136,307	\$78,862	1.67%	-42.14%
Travel	580	\$81,566	\$113,183	\$83,386	\$65,048	-5.50%	-21.99%
Other Group Insurance Authorized by Statute	224	\$65,057	\$63,887	\$56,454	\$56,560	-3.44%	0.19%
Library Books	640	\$33,401	\$29,576	\$29,169	\$37,772	3.12%	29.50%
Repairs and Maintenance Services	430	\$21,784	\$31,131	\$26,211	\$31,850	9.96%	21.52%
Terminal Leave	125	\$0	\$127,206	\$19,425	\$28,723	NA	47.87%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Logansport Community Sch Corp (875)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Other Purchased Services	593	\$0	\$0	\$0	\$27,274	NA	NA
Group Life Insurance	221	\$38,628	\$33,457	\$27,765	\$25,732	-9.66%	-7.32%
Transfer Tuition to Ed. Service Agencies Within State	564	\$16,791	\$15,029	\$15,143	\$16,071	-1.09%	6.13%
Instruction Services	311	\$165,347	\$255,990	\$19,556	\$13,349	-46.70%	-31.74%
Unemployment Insurance	230	\$17,386	\$7,496	\$3,926	\$10,351	-12.16%	163.66%
Other Supplies and Materials	615, 660 - 689	\$0	\$8,100	\$32,013	\$7,650	NA	-76.10%
Staff Services	314	\$0	\$0	\$0	\$5,048	NA	NA
Periodicals	650	\$2,646	\$2,748	\$3,233	\$3,599	7.99%	11.30%
Printing and Binding	550	\$12,604	\$7,863	\$1,109	\$1,542	-40.85%	39.08%
Other Employee Benefits	241 - 290	\$2,800	\$735	\$1,365	\$1,540	-13.88%	12.82%
Overtime Salaries	140	\$13,476	\$2,725	\$1,413	\$1,410	-43.12%	-0.20%
Telephone	531	\$113	\$0	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$0	\$10,279	\$0	\$0	NA	NA
Other Professional and Technical Services	319	\$0	\$0	\$264	\$0	NA	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$32,676,295</b>	<b>\$32,998,540</b>	<b>\$27,166,168</b>	<b>\$27,491,223</b>	<b>-4.23%</b>	<b>1.20%</b>
<b>Overhead and Operational</b>							
Construction Services	450	\$1,333,131	\$1,849,523	\$383,935	\$7,744,002	55.25%	1917.01%
Non - Certified Salaries	120	\$2,978,706	\$2,989,183	\$3,063,372	\$3,233,563	2.07%	5.56%
Equipment	730	\$614,662	\$838,335	\$883,810	\$1,077,534	15.07%	21.92%
Food Purchases	614	\$733,456	\$773,445	\$822,563	\$834,004	3.26%	1.39%
Other Public or Private Utility Services	419	\$680,524	\$748,375	\$613,117	\$599,684	-3.11%	-2.19%
Group Health Insurance	222	\$469,289	\$479,933	\$495,368	\$568,253	4.90%	14.71%
Heating and Cooling for Buildings - Electricity	621	\$443,688	\$446,919	\$552,938	\$486,313	2.32%	-12.05%
Repairs and Maintenance Services	430	\$594,531	\$247,940	\$916,921	\$426,601	-7.96%	-53.47%
Operational Supplies	611	\$283,915	\$340,827	\$366,448	\$379,271	7.51%	3.50%
Public Employees Retirement Fund	214	\$287,515	\$277,392	\$288,617	\$305,423	1.52%	5.82%
Insurance	520	\$430,626	\$435,676	\$311,278	\$281,542	-10.08%	-9.55%
Vehicles	731	\$416,161	\$117,755	\$703,272	\$278,101	-9.59%	-60.46%
Social Security Noncertified	211	\$229,771	\$235,256	\$236,086	\$252,501	2.39%	6.95%
Certified Salaries	110	\$125,139	\$127,850	\$127,500	\$173,882	8.57%	36.38%
Pre-2008 Object Code - Temporary Salaries	130	\$106,654	\$114,673	\$117,330	\$172,839	12.83%	47.31%
Gasoline and Lubricants	613	\$227,519	\$225,368	\$197,000	\$168,002	-7.30%	-14.72%

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**Biannual Financial Report Data**

**Logansport Community Sch Corp (875)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Licensed Employees	135	\$79,639	\$102,594	\$110,319	\$157,223	18.54%	42.52%
Heating and Cooling for Buildings - Gas	622	\$128,963	\$129,808	\$150,029	\$122,156	-1.35%	-18.58%
Other Supplies and Materials	615, 660 - 689	\$76,216	\$78,903	\$79,837	\$102,190	7.61%	28.00%
Overtime Salaries	140	\$57,886	\$83,339	\$58,909	\$59,003	0.48%	0.16%
Water and Sewage	411	\$41,973	\$43,929	\$48,201	\$49,914	4.43%	3.55%
Severance/Early Retirement Pay	213	\$60,887	\$62,762	\$52,569	\$47,019	-6.26%	-10.56%
Removal of Refuse and Garbage	412	\$36,987	\$35,117	\$41,918	\$42,478	3.52%	1.34%
Travel	580	\$8,251	\$29,319	\$32,569	\$35,882	44.41%	10.17%
Board of Education Services	318	\$26,983	\$33,537	\$36,982	\$35,796	7.32%	-3.21%
Data Processing Services	316	\$19,104	\$20,461	\$27,028	\$31,969	13.74%	18.28%
Workers Compensation Insurance	225	\$118,116	\$118,613	\$9,324	\$24,848	-32.28%	166.49%
Tires and Repairs	612	\$19,043	\$33,027	\$16,479	\$22,927	4.75%	39.13%
Dues and Fees	810	\$17,829	\$18,009	\$17,861	\$19,021	1.63%	6.50%
Telephone	531	\$22,548	\$18,704	\$21,370	\$18,636	-4.65%	-12.79%
Printing and Binding	550	\$25,103	\$24,865	\$29,287	\$18,450	-7.41%	-37.00%
Social Security Certified	212	\$9,701	\$9,774	\$9,327	\$12,595	6.74%	35.04%
Other Communication Services	533 - 539	\$13,259	\$2,474	\$9,869	\$10,448	-5.78%	5.86%
Terminal Leave	125	\$0	\$21,409	\$14,179	\$9,395	NA	-33.74%
Nonlicensed Employees	136	\$8,800	\$9,000	\$10,900	\$8,900	0.28%	-18.35%
Group Life Insurance	221	\$5,053	\$6,141	\$7,197	\$7,452	10.20%	3.55%
Postage and Postage Machine Rental	532	\$5,219	\$6,888	\$9,853	\$6,875	7.13%	-30.22%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,485	\$3,834	\$3,825	\$5,216	3.85%	36.38%
Other Group Insurance Authorized by Statute	224	\$2,368	\$2,503	\$2,659	\$3,539	10.57%	33.09%
Computer Hardware	741	\$0	\$0	\$0	\$3,536	NA	NA
Textbooks	630	\$0	\$16	\$0	\$276	NA	NA
Official Bond Premiums	525	\$325	\$0	\$0	\$225	-8.78%	NA
Teacher Retirement Fund, After 7-1-95	216	\$351	\$5	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$37,010	\$509,941	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$420	\$0	\$968	\$0	-100.00%	-100.00%
Pupil Services	313	\$0	\$0	\$120	\$0	NA	-100.00%

<b>Overhead and Operational Total</b>	<b>\$10,781,805</b>	<b>\$11,653,419</b>	<b>\$10,881,135</b>	<b>\$17,837,481</b>	<b>13.41%</b>	<b>63.93%</b>
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**Non Operational**

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**Logansport Community Sch Corp (875)**

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Redemption of Principal	831	\$4,003,658	\$3,278,280	\$3,496,123	\$4,040,688	0.23%	15.58%
Interest	832	\$1,401,713	\$1,289,526	\$1,072,573	\$352,673	-29.18%	-67.12%
Non - Certified Salaries	120	\$324,178	\$342,995	\$341,777	\$328,081	0.30%	-4.01%
Certified Salaries	110	\$413,112	(\$38,293)	\$190,629	\$192,319	-17.40%	0.89%
Equipment	730	\$150,094	\$172,368	\$231,838	\$131,500	-3.25%	-43.28%
Buildings	720	\$133,916	\$200,051	\$262,091	\$108,603	-5.10%	-58.56%
Group Health Insurance	222	\$33,712	\$34,029	\$35,005	\$37,945	3.00%	8.40%
Operational Supplies	611	\$30,555	\$35,478	\$27,636	\$24,482	-5.39%	-11.41%
Social Security Noncertified	211	\$23,983	\$25,638	\$25,351	\$24,039	0.06%	-5.17%
Public Employees Retirement Fund	214	\$22,098	\$22,777	\$24,642	\$23,318	1.35%	-5.37%
Miscellaneous Objects	876 - 899	\$0	\$71,653	\$285,388	\$16,774	NA	-94.12%
Teacher Retirement Fund, After 7-1-95	216	\$40,507	\$21,978	\$15,517	\$15,243	-21.68%	-1.77%
Social Security Certified	212	\$15,951	\$14,662	\$14,477	\$14,713	-2.00%	1.63%
Severance/Early Retirement Pay	213	\$2,710	\$2,616	\$2,988	\$2,492	-2.07%	-16.60%
Pre-2008 Object Code - Temporary Salaries	130	\$2,759	\$3,338	\$2,402	\$2,224	-5.24%	-7.40%
Travel	580	\$1,405	\$3,418	\$1,762	\$2,159	11.34%	22.50%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,958	\$1,619	\$1,281	\$1,416	-7.79%	10.47%
Overtime Salaries	140	\$102	\$682	\$0	\$949	74.77%	NA
Other Group Insurance Authorized by Statute	224	\$413	\$413	\$419	\$429	0.99%	2.46%
Group Life Insurance	221	\$292	\$336	\$336	\$320	2.32%	-4.76%
Pupil Services	313	\$0	\$480	\$662	\$199	NA	-69.87%
Postage and Postage Machine Rental	532	\$99	\$0	\$0	\$98	-0.25%	NA
Awards	875	\$1,000	\$0	\$0	\$0	-100.00%	NA
Computer Hardware	741	\$1,397	\$0	\$0	\$0	-100.00%	NA
Other Supplies and Materials	615, 660 - 689	\$257,893	\$0	\$0	\$0	-100.00%	NA
Instruction Services	311	\$0	\$11,012	\$0	\$0	NA	NA
<b>Non Operational Total</b>		<b>\$6,863,505</b>	<b>\$5,495,056</b>	<b>\$6,032,897</b>	<b>\$5,320,664</b>	<b>-6.17%</b>	<b>-11.81%</b>
<b>Grand Total</b>		<b>\$57,037,494</b>	<b>\$56,775,138</b>	<b>\$50,686,411</b>	<b>\$57,271,677</b>	<b>0.10%</b>	<b>12.99%</b>